



## महाराष्ट्र शासन राजपत्र

### असाधारण भाग पाच-अ

वर्ष ३, अंक २४]

मंगळवार, डिसेंबर १२, २०१७/अग्रहायण २१, शके १९३९ [पृष्ठे ४, किंमत : रुपये ३६.००]

### असाधारण क्रमांक ६०

#### प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).

#### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 12<sup>th</sup> December, 2017 is published under Rule 117 of the Maharashtra Legislative Assembly Rules.

#### L. A. BILL No. LXVII OF 2017.

##### A BILL

*further to amend the Maharashtra Village Panchayats Act and to repeal the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961.*

III of 1959. WHEREAS, it is expedient further to amend the Maharashtra Village Panchayats Act and to repeal the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961, for the purposes hereinafter appearing ; it is hereby enacted in the Sixty-eighth year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Village Panchayats (Amendment) and the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules (Repeal) Act, 2017. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Deletion of section 125 of III of 1959. **2.** Section 125 of the Maharashtra Village *Panchayats* Act (hereinafter referred to as "the principal Act") shall be deleted. III of 1959.

Amendment of section 176 of III of 1959. **3.** In section 176 of the principal Act, in sub-section (2), clause (xxvii) shall be deleted.

Repeal and saving. **4.** (1) The Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961 shall stand repealed.

(2) Notwithstanding deletion of section 125 of the principal Act and repeal of the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961, the agreements entered into or executed in pursuance thereof, shall be valid for a period mentioned in the agreements and shall then expire :

Provided that, the tax may be levied and collected separately,—

(i) if during the period the agreement is effective, *Panchayat* imposes any new taxes as per the provisions of the principal Act or rules made thereunder ; or

(ii) if the occupier constructs a new building in his premises or makes material alterations in any existing building.

#### STATEMENT OF OBJECTS AND REASONS

Section 124 of the Maharashtra Village Panchayats Act (III of 1959) provides for levy of taxes and fees by *panchayats*. The taxes are levied and recovered by the village *panchayats* under the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 issued under section 124 of the said Act. Maharashtra Village Panchayats Tax and Fees Rules, 1960 are amended *vide* Maharashtra Government Notification, Rural Development and Water Conservation Department, No. VPM 2015/C.R. 140/PR-4, dated the 31st December 2015 and since then property tax is being levied on the basis of capital value. Prior to the said notification rate of taxes for industrial usage were being levied double the rate of the residential usage and after the said notification it is being levied 1.20 times the rate of tax for the residential usage.

2. Section 125 of the said Act provide for lump-sum contribution by factories in lieu of taxes levied by *Panchayats*. As such the *Panchayat* was empowered to arrive at an agreement with any factory, with the sanction of the State Government, to receive lump-sum contribution in lieu of all or any taxes levied by the *panchayat*.

Property tax is the major revenue source of Village *Panchayats*. With a view to ensure that the revenue to the *panchayat* is properly secured and there is no discretionary treatment in various industries, it is considered expedient to delete the provisions of section 125 and clause (xxvii) of sub-section (2) of section 176 of the said Act and to repeal the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961.

3. The Bill seeks to achieve the above objective.

Mumbai,

Dated the 5<sup>th</sup> December, 2017.

PANKAJA MUNDE,

Minister for Rural Development.

### MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

*Clause 1(2).*— Under this clause, power is taken to the State Government to bring the Act into force on such date as it may, by notification in the *Official Gazette*, appoint.

2. The above mentioned proposal for delegation of legislative power is of a normal character.

Vidhan Bhavan :  
Nagpur.  
Dated the 12<sup>th</sup> December, 2017.

DR. ANANT KALSE,  
Principal Secretary,  
Maharashtra Legislative Assembly.